



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 13
Vol. XIII

തിരുവനന്തപുരം,
ബുധൻ

Thiruvananthapuram,
Wednesday

2024 ഒക്ടോബർ 09
09th October 2024

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No.

3205

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.136/2024/TD.

Dated, Thiruvananthapuram, 9th October, 2024

23rd Kanni, 1200.

S. R. O. No. 908/2024

In exercise of the powers conferred by sub-section (3) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following further amendments in the notification issued under G.O. (P) No.65/2017/TAXES. dated 30th June, 2017 and published as S.R.O. No.363/2017 in the Kerala Gazette



Extraordinary No. 1353 dated 30th June, 2017, namely:-

AMENDMENT

In the said notification, in the Table, after S. No. 7 and the entries relating thereto, the following Serial No. and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely : -

(1)	(2)	(3)	(4)	(5)
8.	72, 73, 74, 75, 76, 77, 78, 79, 80 or 81	Metal scrap	Any unregistered person	Any registered person”.

2. This notification shall come into force on 10th day of October, 2024.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

On recommendations of the Goods and Services Tax Council, the Government have decided to notify the supply of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) by an unregistered person to a registered person as a category of supply, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both.

The notification is intended to achieve the above object.

